

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Karen Berns
DOCKET NO.: 06-02096.001-R-1
PARCEL NO.: 16-36-308-014

The parties of record before the Property Tax Appeal Board are Karen Berns, the appellant, by attorney Ronald G. Glosniak of Leff, Cohen & Winkler, Ltd., in Chicago, and the Lake County Board of Review.

The subject property consists of a two year-old, two-story style brick and frame dwelling that contains 3,176 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 528 square foot garage and a full basement with 1,499 square feet of finished area.

Through her attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street. While the analysis did not indicated the design or exterior construction of the comparables, it described the comparables as ranging in age from 4 to 9 years and ranging in size from 3,125 to 4,253 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 391 to 792 square feet of building area and full or partial basements, one of which has 1,010 square feet of finished area. These properties have improvement assessments ranging from \$208,606 to \$301,980 or from \$66.75 to \$71.00 per square foot of living area. The subject has an improvement assessment of \$254,296 or \$80.07 per square foot of living area. The appellant reported the subject sold in March 2003 for \$340,000. The appellant also indicated comparable 3 sold in May 2004 for \$1,385,000 or \$325.65 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$282,413 and its

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	74,004
IMPR.:	\$	254,296
TOTAL:	\$	328,300

Subject only to the State multiplier as applicable.

improvement assessment be reduced to \$208,409 or \$65.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$328,300 was disclosed. The subject has an estimated market value of \$987,963 or \$311.07 per square foot of living area including land, as reflected by its assessment and Lake County's 2006 three-year median level of assessments of 33.23%.

In support of the subject's improvement assessment, the board of review submitted the subject's property record card, along with property record cards and a grid analysis of three comparable properties located on the subject's street. The comparables consist of two-story style brick or frame dwellings that range in age from two to twelve years and range in size from 3,105 to 3,203 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain 441 or 506 square feet of building area and full basements, two of which contain finished areas of 911 and 1,364 square feet. These properties have improvement assessments ranging from \$228,961 to \$253,862 or from \$71.55 to \$81.76 per square foot of living area. The subject's property record card indicated the home sold again in April 2004 for \$940,654. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparable 3 because it was 1,077 square feet larger in living area when compared to the subject. The Board finds the appellant's evidence did not indicate the design of exterior construction of the comparables and consequently gave the remaining two comparables less weight for this reason. The Board finds the comparables submitted by the board of review were similar to the subject in design, size and most features and had

improvement assessments ranging from \$71.55 to \$81.76 per square foot of living area. The Board further finds the board of review's comparable 1 was identical to the subject in age and very similar to it in size and amenities, including finished basement area. This most similar comparable in the record has an improvement assessment of \$81.76 per square foot of living area, which supports the subject's improvement assessment of \$80.07 per square foot.

The Board finds the appellant indicated the subject sold in March 2003 for \$340,000. The subject's property record card indicates the subject sold again in April 2004 for \$940,654. The Board also notes the appellant's comparable 3 sold in May 2004 for \$1,385,000 or \$325.65 per square foot of living area including land. The subject's estimated market value of \$987,963 or \$311.07 per square foot of living area including land as reflected by its assessment is supported by this comparable and by the subject's more recent sale in April 2004 for \$940,654. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.